

**ABSTRACT**

[0062] A damascene process can be utilized to form a T-shaped gate. A silicon rich nitride or SiON layer can be etched to form a first aperture. An oxide layer can be provided above the silicon rich nitride layer or SiON  
5 layer. A second aperture or trench can be provided in the oxide layer. The second trench can have a larger width than the trench in the silicon rich nitride layer or SiON layer. A gate conductor material, such as polysilicon, can be provided in the first trench and/or the second trench.